

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW MEXICO**

**IN RE:**

**LINDA KAY EVANS, -2064,  
NM CRS TAX ID NO. 03-356621-00-6,  
Debtor.**

**No. 13-17-10246 TA**

**TAXATION AND REVENUE DEPARTMENT'S  
OBJECTION TO CONFIRMATION OF CHAPTER 13 PLAN**

AS ITS OBJECTION to confirmation of the Debtor's chapter 13 Plan, the State of New Mexico, Taxation and Revenue Department ("the Department"), by and through Hector Balderas, Attorney General (James C. Jacobsen, Assistant Attorney General), states:

1. For the purposes of 11 U.S.C. § 1308, the Department gives notice that at the time of the Petition herein, it could locate no record of receipt of the Debtor's New Mexico Personal Income Tax (PIT) returns for tax years 2010, 2015 or 2016. Further, the Department's records did not reflect receipt of the Debtor's Gross Receipts, Compensating Use and Employee Withholding (CRS) tax returns for either half of 2016. In addition, since July 1, 2011 registration of the business, she has deducted all her receipts and reported no Gross Receipts Tax liability. The Department is uncertain of the basis for the deduction, and requests copies of the Non-Taxable Transaction Certificates justifying and permitting the deductions. Finally, the Debtor's business, LDB Logistics, LLC, No. 03-363993-00-0, opened January 1, 2016, has not submitted its CRS tax report for the 2<sup>nd</sup> half of 2016.

2. Until such time as the Department receives all required tax returns, the Debtor's tax liability, eligibility for relief under chapter 13, and the feasibility of this or any plan the Debtor may propose cannot be determined.

3. The Department objects to confirmation of the Plan until, and reserves the right to supplement or amend this objection and its claim, after it has received all required tax returns, and has had a reasonable opportunity to examine the same.

WHEREFORE, the State of New Mexico, Taxation and Revenue Department prays the Court decline to consider confirmation of the Debtor's Plan until after such time as it has received all required tax returns, that the Court require the Debtor to provide the returns, that the Court grant the Department a reasonable period of time after receipt of the returns to supplement or amend this objection and its claim, and that the Court grant it such other and further relief as the Court deems just and appropriate.

Respectfully submitted,  
HECTOR BALDERAS,  
New Mexico Attorney General

by /s/ Electronically Submitted  
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I CERTIFY that the foregoing was electronically filed with the Court via the CM/ECF system. All attorneys and parties identified with the Court for electronic service on the record in this case were served by electronic service in accordance with the CM/ECF system on the date of filing. I certify that the foregoing was mailed by first class mail to the following parties, at the addresses listed below, on February 22, 2017:

None.

/S/ James C. Jacobsen